
Vote : 511 Jinja District**FY 2019/20**

Foreword

Preparation of the Budget Framework Paper (BFP) manifest compliance to the Legal requirement by the District Council as provided for in the Local Government Act, Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and Accounting Regulation (LGFAR) and Section 9 of the Public Finance Management Act 2015, further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Jinja District Local Government thus recognizes the great importance attached to the production of the Budget Framework Paper which guides the budget process, identifies key priority areas of the Second National Development Plan (NDP II) and that of the second Jinja 5 year DDP. The BFP FY 2019/20 for the District is the last one in the medium term (2015/16 - 2019/20). As in the previous this BFP seeks to implement Government policies and therefore addresses the key priority areas in the NDP for the period 2015/16 to 2019/20 as to contribute to the National Vision 2040 that aspires for a Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years. The execution of the Budget is expected to greatly improve service delivery and thus livelihood of the populace in the District. The BFP was prepared based on the guidelines and the Budget Call Circular of 14th September 2018 issued by the Ministry of Finance Planning and Economic Development. The District carried out a number of consultative meetings that took place and finally the Budget Conference was held on 26th, October 2018 to prioritize areas of innervation in the FY 2019/20. The District shall comply with the reforms such Fiscal transfers by MoFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improved quality of the lives of the people in the District. The Total proposed budget for FY 2019/20 is Shs 41,533,531,000/= (Forty one billion, five hundred thirty three million, five hundred thirty one thousand shillings only). Up to 93.4% of the proposed District budget for the Fiscal year 2019/20 will be funded by the Central Government transfers (Discretionary Government transfers - 9.7%, Conditional Government transfers 78.4%, Other government transfers - 5.7% and Donors - 0%). The local revenue will contribute only 6.2% only to the total budget. Out of the proposed budget, 65.6% will be spent on wages, 28.1% on non wage recurrent and 6.3% only will be spent on domestic development. I extend my appreciation to all stakeholders in planning of the District for their participation. I also acknowledge the contribution of MoFPED, Office of the Prime Minister and Ministry of Local Government for guiding and providing technical support in building the capacity of the District staff in the use of Programme Budgeting System (PBS) for planning, budgeting, preparation of reports and reporting. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provisions of the Section 37 (4) of the Local Government Act Cap 243 for their technical guidance and support that made the preparation of this District BFP FY 2019/20. The invaluable contribution of the Budget Desk as stipulated in Reg 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in preparation of the BFP document is worth mentioning. I look forward to executing this BFP in order to improve service delivery and thus the livelihood of the population we are mandated to serve as a Local Government.


KISAMBIRA TITUS**KISAMBIRA TITUS MUTENDA DISTRICT CHAIRMAN**

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	5,039,582	2,983,815	2,589,248
Discretionary Government Transfers	4,063,070	1,063,611	4,019,180
Conditional Government Transfers	35,757,925	9,198,562	32,566,248
Other Government Transfers	2,554,377	432,806	2,358,855
Donor Funding	564,000	0	0
Grand Total	47,978,954	13,678,794	41,533,531

Revenue Performance in the First Quarter of 2018/19

The cumulative actual receipt up to the end of September 2018 quarter one FY 2018/19 from various sources was Shs 13,678,794 representing 28.5% budget performance. Whereas Conditional Government transfers had the highest out turn of 67.3%, followed by Locally raised revenue out turn of 21.8%, Discretionary Government Transfers 7.8% and the lowest was other government transfers out turn of 3.16%..

Planned Revenues for FY 2019/20

The revenue forecast for FY 2019/20 is Shs 41,533,531,000/= representing 13.4% reduction from FY 2018/19. The reduction is attributed to the uncertainty of not expecting to realize interest from the fixed deposit as a source of revenue which by then will not be there if construction of offices takes place. Also other development partners have not yet given us the Indicative Planning Figures(IPFs) for FY 2019/20. Conditional government transfers accounts for 78.4%, Discretionary government transfers account for 9.7%, Locally raised revenue account for 6.2% and the least is other government transfers 5.7% while donors IPFs not yet received. Overall the District revenue forecast will have 65.6% spent on wages, 28.1% spent on non wage recurrent and only 6.3% spent on domestic development.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	6,994,221	1,589,106	3,782,998
Finance	1,399,200	320,632	1,324,262
Statutory Bodies	995,388	234,790	953,210
Production and Marketing	1,435,191	395,064	1,492,224
Health	8,848,988	2,071,777	8,332,168
Education	21,365,865	5,706,792	21,434,094
Roads and Engineering	4,712,600	2,932,114	2,062,558
Water	624,026	205,418	608,540
Natural Resources	214,060	52,166	245,069

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Community Based Services	1,073,481	115,521	1,021,094
Planning	183,102	22,472	136,518
Internal Audit	132,830	32,942	140,797
Grand Total	47,978,954	13,678,794	41,533,531
<i>o/w: Wage:</i>	<i>27,263,067</i>	<i>6,815,767</i>	<i>27,263,067</i>
<i>Non-Wage Recurrent:</i>	<i>17,183,277</i>	<i>5,878,491</i>	<i>11,667,491</i>
<i>Domestic Devt:</i>	<i>2,968,610</i>	<i>984,537</i>	<i>2,602,973</i>
<i>Donor Devt:</i>	<i>564,000</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

As at the end of the 1st quarter, a total of Ugx 11,448,911,000 had been spent out of the available funds of 13,678,794,000 hence a funds absorption rate of 84%. the unspent balances were majorly for the development grants whose intended projects had the procurement process ongoing and the balances on wages , pension and gratuity. Of the expenditures made Ugx 5,655,378,000 (49.4%) was on wages, Ugx 5,561,474,000(49%) on non wage expenses and Ugx 253,534,000(1.6%) on development expenditures. In the FY 2019/2020 a total of Ugx 41,533,531,000 will be available for expenditure. Of this Ugx 27,263,067,000 will be spent on wages,11,667,491,000 on non wage activities and 2,602,973,000 on development. the major activities will include the construction of a seed secondary school in Buwenge TC, various classroom blocks and Pit latrines stances will be constructed in various Primary schools. The District Murram road network will be maintained and over 18 boreholes will be constructed.

Planned Expenditures for The FY 2019/20

A total of Ugx 41,533,531,000 will be allocated to the various departments in the FY 2019/20. The administration sector will receive a total of Ugx 3,782,998,000 indicating a decrease of 30.2% due to a reduction in the multi sectoral allocations to the department by LLGs and the non allocation of an IPF for gratuity and local revenue for development in the FY 2020/2021. The decrease in allocations for the Departments of Finance and statutory bodies is due to the decrease in the local revenue projections for the year. The department of Roads and engineering will have no provision of the 2,500,000,000 which has always been carried forward for the construction of the district head quarters hence a decrease in the allocation for FY 2019/20.

Medium Term Expenditure Plans

Jinja District medium term plans for FY 2019/20 include: Revamping Nakabango District farm in dairy, apiary, nursery shed for coffee and mangoes. Physical Planning layouts for Mafubira and Buyala Trading Centres 12 Boreholes will be drilled, casted and installed. Completion of the Seed school in Buwenge sub-county. Emptying toilets in 8 schools which are in critical situation, Completion of Buwenge General hospital

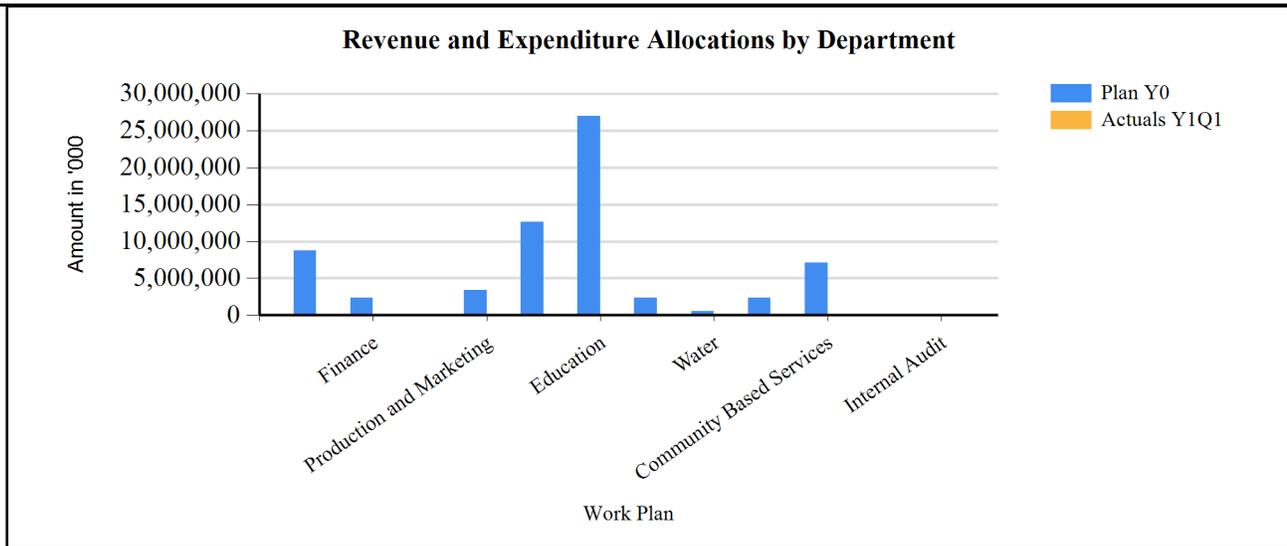
Challenges in Implementation

Transport for a number of sectors to effectively execute their duties such Production, Education and Community Selective enhancement of staff salary with high consideration for Science Cadres demoralized a number of staff Dilapidated buildings is a big challenge for the district. Increased operational costs due to inflation

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	5,039,582	2,983,815	2,589,248
Local Services Tax	249,464	74,123	379,464
Land Fees	367,620	21,145	367,620
Occupational Permits	1,000	654	1,500
Beer	1,000	0	0
Local Hotel Tax	20,000	5,176	20,000
Application Fees	20,000	3,895	0
Business licenses	75,768	70,316	95,768
Liquor licenses	2,810	130	3,810
Interest from private entities - Domestic	0	0	100,000
Rent & Rates - Non-Produced Assets – from private entities	362,500	56,778	8,000
Royalties	588,000	136,293	588,000
Sale of (Produced) Government Properties/Assets	11,870	0	12,000
Park Fees	156,236	4,588	156,236
Refuse collection charges/Public convenience	5,400	4,130	5,400
Property related Duties/Fees	320,927	32,794	320,927
Advertisements/Bill Boards	10,750	880	10,750
Animal & Crop Husbandry related Levies	17,090	5,773	17,090
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,823	1,415	4,000
Registration of Businesses	10,005	961	10,000
Agency Fees	17,000	1,800	7,000

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Inspection Fees	32,570	113	33,000
Market /Gate Charges	54,700	22,364	55,000
Other Court Fees	6,578	1,900	0
Ground rent	92,764	2,182	90,000
Group registration	8,135	3,074	0
Lock-up Fees	5,000	120	10,000
Voluntary Transfers	12,572	4,724	12,572
Unspent balances – Locally Raised Revenues	2,566,000	2,526,170	0
Court fines and Penalties - private	0	0	10,000
Other fines and Penalties – from other government units	0	0	251,111
Miscellaneous receipts/income	20,000	2,318	20,000
2a. Discretionary Government Transfers	4,063,070	1,063,611	4,019,180
District Unconditional Grant (Non-Wage)	802,197	200,549	791,463
Urban Unconditional Grant (Non-Wage)	295,946	73,987	276,390
District Discretionary Development Equalization Grant	430,961	143,654	427,427
Urban Unconditional Grant (Wage)	533,535	133,384	533,535
District Unconditional Grant (Wage)	1,857,270	464,318	1,857,270
Urban Discretionary Development Equalization Grant	143,162	47,721	133,096
2b. Conditional Government Transfer	35,757,925	9,198,562	32,566,248
Sector Conditional Grant (Wage)	24,872,262	6,218,066	24,872,262
Sector Conditional Grant (Non-Wage)	4,045,934	1,285,169	4,022,918
Sector Development Grant	1,958,435	652,812	1,939,686
Transitional Development Grant	421,053	140,351	19,802
General Public Service Pension Arrears (Budgeting)	851,579	0	0
Pension for Local Governments	1,711,580	427,895	1,711,580
Gratuity for Local Governments	1,897,082	474,271	0
2c. Other Government Transfer	2,554,377	432,806	2,358,855
Support to PLE (UNEB)	27,000	0	27,000
Uganda Road Fund (URF)	1,804,101	338,450	1,608,579
Uganda Women Entrepreneurship Program(UWEP)	254,360	39,129	254,360
Vegetable Oil Development Project	45,000	45,000	45,000
Youth Livelihood Programme (YLP)	423,916	10,227	423,916
3. Donor	564,000	0	0
United Nations Children Fund (UNICEF)	221,000	0	0
Global Fund for HIV, TB & Malaria	103,000	0	0
World Health Organisation (WHO)	240,000	0	0
Total Revenues shares	47,978,954	13,678,794	41,533,531

i) Revenue Performance by September FY 2018/19

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Locally Raised Revenues

A cumulative total of Ugx 2,983,815,336 was collected as local revenue representing 59% of the annual budget of 5,039,581,996. The under performance is due to the poor collection of land related fees as the Lands office was not fully functional due to staffing gaps. Taxi parks were not operational due to political pronouncements hence affecting revenue collection. The LST collection performance has been boosted by the increment in salaries for Public servants. The collection of property rates is being affected by the poor enforcement mechanism available and negative attitude of the tax payers

Central Government Transfers

The Cumulative receipts total to Ugx 432,805,817 representing a performance of 17% of the annual budget of Ugx 2,554,377,011. Funds to support UNEB were not realized during the quarter under review because we normally receive the funds in quarter 3. There has not been clear explanations from line ministries as to why Funds for UWEP, YLP and URF were received in proportions less than the issued IPF. All the anticipated funds for Vegetable Oil Development Project were received this was done to enable farmers take advantage of the season to avoid losses on the farmers side due to late releases

Donor Funding

No donor funds have been remitted to the District in the Quarter under review. The under performance is due to the fact that many donors have opted to off budget support other than direct budget support. Delays in the transaction processing due to the automation of the budget implementation process (issue of cash limits) has been cited by many donors hence preference for their direct implementation of their activities. The department of Health has been advised by the finance Committee to seek for confirmation from donors on the above issues or else the budget be revised downwards

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In FY 2019/20 Jinja District anticipates collecting UGX 2,589,248,000, there is reduction in locally raised revenue as compared to FY 2018/19 this is attributed to interest which the district was receiving against funds that were fixed in FY 2018/19 and are no more in FY 2019/20. Secondly the unspent balances which had funds worth Ugx 2,500,000,000 will be no more in FY 2019/20 as they will be utilized fully in FY 2018/19.

The major sources of local revenue will royalties (588,000,000), local service tax(379,464,000), land fees(367,620,000) and property related duties (320,927,000).

the total local revenue will contribute to 6.2% of the total budget of Ugx 41,533,531,000.

Central Government Transfers

A total of ugx 38,944,283,000 will be received from Central Government transfers comprising of the Discretionary transfers 4,019,180,000, conditional transfers 32,566,248,000 and other Government transfers from Uganda road fund and MoGSD of Ugx 2,358,855,000. This represents a reduction of ugx 3,431,089,000(8.1%) as compared to the total of Ugx 42,375,372,000 for the FY 2018/2019. This is attributed to the non provision of IPF for gratuity for the FY 2019/2020, decline in transitional development funds and the road funds.

Donor Funding

Jinja District has not got communication from other development partners about the Indicative Planning Figures(IPFs) for FY 2019/20. this coupled with the poor performance in the FY 2018/2019, no provisions have been made.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			

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Agricultural Extension Services	924,046	231,011	1,143,186
District Production Services	493,263	120,918	332,072
District Commercial Services	17,882	4,471	16,967
<i>Sub- Total of allocation Sector</i>	1,435,191	356,400	1,492,224
Sector :Works and Transport			
District, Urban and Community Access Roads	2,167,211	529,790	2,022,158
District Engineering Services	2,545,389	2,511,347	0
<i>Sub- Total of allocation Sector</i>	4,712,600	3,041,137	2,022,158
Sector :Education			
Pre-Primary and Primary Education	10,659,227	2,668,676	10,702,515
Secondary Education	9,057,574	2,264,393	9,107,573
Skills Development	1,341,425	334,481	1,337,924
Education & Sports Management and Inspection	299,940	73,047	278,381
Special Needs Education	7,700	1,925	7,700
<i>Sub- Total of allocation Sector</i>	21,365,865	5,342,522	21,434,094
Sector :Health			
Primary Healthcare	6,533,046	1,638,921	8,194,956
District Hospital Services	2,270,403	567,601	63,569
Health Management and Supervision	45,540	11,385	73,643
<i>Sub- Total of allocation Sector</i>	8,848,988	2,217,906	8,332,168
Sector :Water and Environment			
Rural Water Supply and Sanitation	624,026	28,137	608,540
Natural Resources Management	214,060	53,686	245,069
<i>Sub- Total of allocation Sector</i>	838,086	81,824	853,609
Sector :Social Development			
Community Mobilisation and Empowerment	1,054,481	251,582	976,594
<i>Sub- Total of allocation Sector</i>	1,054,481	251,582	976,594
Sector :Public Sector Management			
District and Urban Administration	6,968,221	2,368,241	3,647,998
Local Statutory Bodies	987,888	241,009	950,210
Local Government Planning Services	183,102	33,946	136,518
<i>Sub- Total of allocation Sector</i>	8,139,211	2,643,195	4,734,727
Sector :Accountability			
Financial Management and Accountability(LG)	1,388,700	343,750	1,225,262
Internal Audit Services	132,830	29,767	140,797
<i>Sub- Total of allocation Sector</i>	1,521,530	373,516	1,366,058

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,493,283	1,394,457	3,684,497
Locally Raised Revenues	200,581	63,981	156,798
Multi-Sectoral Transfers to LLGs_NonWage	604,466	122,543	621,770
Multi-Sectoral Transfers to LLGs_Wage	207,136	50,553	175,885
District Unconditional Grant (Non-Wage)	85,544	21,385	83,544
District Unconditional Grant (Wage)	935,315	233,829	934,919
General Public Service Pension Arrears (Budgeting)	851,579	0	0
Pension for Local Governments	1,711,580	427,895	1,711,580
Gratuity for Local Governments	1,897,082	474,271	0
Development Revenues	500,938	194,649	98,501
Multi-Sectoral Transfers to LLGs_Gou	79,770	0	76,616
District Discretionary Development Equalization Grant	21,168	0	21,885
Transitional Development Grant	400,000	0	0
Total Revenues shares	6,994,221	1,589,106	3,782,998
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,142,452	238,125	1,110,805
Non Wage	5,350,832	1,094,108	2,573,692
Development Expenditure			
Domestic Development	500,938	60,075	98,501
Donor Development	0	0	0
Total Expenditure	6,994,221	1,392,307	3,782,998

Narrative of Workplan Revenues and Expenditure

The total revenue for the FY 2019/2020 is anticipated to be UGX. 3,782,998,000/= from the different revenue sources compared to UGX. 6,994,221,000/= of the FY 2018/2019 representing 54% performance. The decline in revenue has been caused grossly by the non provision of funds for General Public Service Pension Arrears (Budgeting), Transitional Development Grant, Locally raised Revenues and Gratuity for Local Government which we think that by the time of finalizing the Performance Contract, the concerned will have made additional provisions to cater for item codes missed out.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,385,553	316,169	1,311,212
Locally Raised Revenues	530,483	104,202	430,227
Multi-Sectoral Transfers to LLGs_NonWage	389,311	95,527	424,027
Multi-Sectoral Transfers to LLGs_Wage	105,043	26,261	93,254
District Unconditional Grant (Non-Wage)	255,012	63,753	257,999
District Unconditional Grant (Wage)	105,704	26,426	105,704
Development Revenues	13,647	4,463	13,050
Multi-Sectoral Transfers to LLGs_Gou	9,413	0	9,050
District Discretionary Development Equalization Grant	4,234	0	4,000
Total Revenues shares	1,399,200	320,632	1,324,262
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	210,747	52,652	198,958
Non Wage	1,174,806	262,082	1,112,253
Development Expenditure			
Domestic Development	13,647	4,463	13,050
Donor Development	0	0	0
Total Expenditure	1,399,200	319,197	1,324,262

Narrative of Workplan Revenues and Expenditure

The Department of Finance will receive a total of Ugx 1,324,262,000 as the total budget for the FY 2019/2010 as compared to the Total Of Ugx 1,399,200,000 for the FY 2018/2019. The decline of 5% is due to the reduction in the IPFS as there is no unspent balances anticipated at the end of the FY 2018/2019.

The funds have been allocated to Wages 198,958,000(15%), non wage activities(84%) and development 13,050,000(1%). Of the total budget ,the multi sectoral transfers to LLGs will account for Ugx 526,331,000(40%).

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	981,388	226,790	945,210
Locally Raised Revenues	264,214	51,960	264,014
Multi-Sectoral Transfers to LLGs_NonWage	244,339	56,622	207,039
Multi-Sectoral Transfers to LLGs_Wage	0	0	3,600
District Unconditional Grant (Non-Wage)	259,927	64,982	257,649
District Unconditional Grant (Wage)	212,907	53,227	212,907
Development Revenues	14,000	8,000	8,000
Multi-Sectoral Transfers to LLGs_Gou	6,000	0	0
District Discretionary Development Equalization Grant	8,000	0	8,000
Total Revenues shares	995,388	234,790	953,210
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	212,907	53,227	216,507
Non Wage	768,481	109,443	728,703
Development Expenditure			
Domestic Development	14,000	0	8,000
Donor Development	0	0	0
Total Expenditure	995,388	162,670	953,210

Narrative of Workplan Revenues and Expenditure

the department has planned to spend shs: 953,210,000= from the different revenue sources as maybe compared to the FY 2018/2019 representing 96%. the decline in revenue has been caused by the deduction in the locally raised revenue and multi-sectoral transfers to lower local government due to political pronouncement which affected revenues especially from Tax parks.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,263,302	340,549	1,281,075
Other Transfers from Central Government	45,000	45,000	45,000
Locally Raised Revenues	16,774	1,506	16,774
Multi-Sectoral Transfers to LLGs_NonWage	87,588	14,705	86,793
Multi-Sectoral Transfers to LLGs_Wage	47,973	12,846	68,498
District Unconditional Grant (Wage)	142,265	35,566	142,221
Sector Conditional Grant (Wage)	658,912	164,728	658,912
Sector Conditional Grant (Non-Wage)	264,789	66,197	262,876
Development Revenues	171,890	54,515	211,150
Multi-Sectoral Transfers to LLGs_Gou	46,816	0	64,806
District Discretionary Development Equalization Grant	8,467	0	30,000
Sector Development Grant	116,607	0	116,343
Total Revenues shares	1,435,191	395,064	1,492,224
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	849,151	106,488	869,632
Non Wage	414,151	77,757	411,443
Development Expenditure			
Domestic Development	171,890	26,369	211,150
Donor Development	0	0	0
Total Expenditure	1,435,191	210,614	1,492,224

Narrative of Workplan Revenues and Expenditure

Total revenue for the sector is Shs. 1,492,224,000 compared to Shs. 1,435,191 for Fy 2018/2019. The increase in revenue amounting to Shs. 57,033,000 is due to increase in urban wage and domestic development. For Fy 2019/2020 Shs. 16,774,000 is revenue from Local revenue with the rest being Center funds.

Expenditure will be as follows;

Recurrent expenditures; 869,632,043 as wage and 411,442,732 as non wage.

Shs. 211,149,573 will be spent on development.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,084,164	2,023,935	8,164,214
Locally Raised Revenues	12,576	1,144	12,576
Multi-Sectoral Transfers to LLGs_NonWage	123,263	35,710	203,313
Sector Conditional Grant (Wage)	7,567,958	1,891,990	7,567,958
Sector Conditional Grant (Non-Wage)	380,367	95,092	380,367
Development Revenues	764,825	47,842	167,954
Donor Funding	543,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	66,980	0	46,400
District Discretionary Development Equalization Grant	76,678	0	42,560
Sector Development Grant	78,168	0	78,995
Total Revenues shares	8,848,988	2,071,777	8,332,168
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,567,958	1,416,677	7,567,958
Non Wage	516,205	126,875	596,256
Development Expenditure			
Domestic Development	221,825	21,722	167,954
Donor Development	543,000	0	0
Total Expenditure	8,848,988	1,565,274	8,332,168

Narrative of Workplan Revenues and Expenditure

The Health department proposed budget for FY 2019/20 is Shs 8,332,168,000/=. The budget is comprised of Locally raised revenue Shs 12,576,000/=, Sector conditional grant (Wage) Shs 7,567,958,000/= Sector conditional grant (Non-wage) Shs 380,367,000/= all of these have been maintained as was from FY 2018/19 while recurrent Multi-Sectoral transfers to LLGs -Non wage have increased from Shs 123,263,000/= to Shs 203,313,000/= an increase of 65%. Development revenue decreased by 78% from FY 2018/19. These funds will be spent on wages 68.7%, non wage 5.6%, However development revenues decreased by 78% and donor development IPFs have not yet been received.

Vote : 511 Jinja District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	20,083,224	5,278,753	20,063,508
Other Transfers from Central Government	27,000	0	27,000
Locally Raised Revenues	41,034	3,209	35,234
Multi-Sectoral Transfers to LLGs_NonWage	9,754	500	14,156
District Unconditional Grant (Wage)	75,825	18,956	75,825
Sector Conditional Grant (Wage)	16,645,391	4,161,348	16,645,391
Sector Conditional Grant (Non-Wage)	3,284,220	1,094,740	3,265,902
Development Revenues	1,282,641	428,039	1,370,586
Multi-Sectoral Transfers to LLGs_Gou	48,024	0	119,076
District Discretionary Development Equalization Grant	0	0	30,000
Sector Development Grant	1,234,618	0	1,221,510
Total Revenues shares	21,365,865	5,706,792	21,434,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,721,216	3,648,173	16,721,216
Non Wage	3,362,008	1,094,942	3,342,292
Development Expenditure			
Domestic Development	1,282,641	31,894	1,370,586
Donor Development	0	0	0
Total Expenditure	21,365,865	4,775,010	21,434,094

Narrative of Workplan Revenues and Expenditure

The anticipated Budget for the department is Ug Shs. 21,434,093,599 there is a 2% increase in the budget for fy 2019-2020 as compared to FY 2018-2019 which is attributed to DDEG allocation to the department which is not the case for FY 2018/19. However, it should be noted that whereas most of the revenue to the department was maintained local revenue allocation to Education department has decreased which is due to change in District priorities.

Vote : 511 Jinja District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,596,373	2,897,248	1,989,919
Other Transfers from Central Government	1,804,101	338,450	1,608,579
Locally Raised Revenues	2,513,768	2,502,472	13,768
Multi-Sectoral Transfers to LLGs_NonWage	105,133	12,984	183,248
Multi-Sectoral Transfers to LLGs_Wage	78,265	19,566	89,219
District Unconditional Grant (Wage)	95,106	23,777	95,106
Development Revenues	116,227	34,866	72,638
Multi-Sectoral Transfers to LLGs_Gou	87,326	0	68,638
District Discretionary Development Equalization Grant	28,901	0	4,000
Total Revenues shares	4,712,600	2,932,114	2,062,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,371	43,343	184,325
Non Wage	4,423,002	2,725,810	1,805,595
Development Expenditure			
Domestic Development	116,227	25,011	72,638
Donor Development	0	0	0
Total Expenditure	4,712,600	2,794,164	2,062,558

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving Ugx 2,062,557,777 in FY 2019/20 there is 56.2% reduction in the allocation as compared to FY 2018/19. The reduction has been attributed to reduction in local revenue allocated the department. In FY 2018/19 the department had local revenue which is for construction of an office block. The recurrent budget for FY 2019/10 is anticipated at 1,805,595,000 from above it can be seen that wage has been maintained as that of FY 2018/19, DDEG allocation to the department for FY 2019/20 reduced due to change in council priorities. The district does not anticipate unspent funds for construction the office block as the case is with FY 2018/19. URF allocation to the department has decreased by 10.8% however there have no been clear reasons for the decrease from the authorities

Vote : 511 Jinja District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,931	16,053	63,400
Locally Raised Revenues	3,720	0	720
District Unconditional Grant (Wage)	31,278	7,819	31,278
Sector Conditional Grant (Non-Wage)	32,933	8,233	31,402
Development Revenues	556,095	189,365	545,140
Locally Raised Revenues	0	0	2,500
District Discretionary Development Equalization Grant	6,000	0	0
Sector Development Grant	529,042	0	522,838
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	624,026	205,418	608,540
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,278	7,819	31,278
Non Wage	36,653	8,017	32,122
Development Expenditure			
Domestic Development	556,095	73,664	545,140
Donor Development	0	0	0
Total Expenditure	624,026	89,500	608,540

Narrative of Workplan Revenues and Expenditure

The total expected revenue for the subsector is Shs. 608,540,000/= . this is composed of recurrent revenues of 63,400,000/= out of which recurrent wage is 31,278,000/= and recurrent non wage is 31,402,000/= and Development revenues of 545,140,000/= out of which Local development revenue is 2,500,000/= while transitional development revenue is 19,802,000/=.

The expected expenditure will total Shs. 608,540,000/= out of which recurrent expenditure will be Shs. 63,400,000/= and development expenditure will be 545,140,000/=.

In comparison to the FY 2018/2019, the revenue base has dropped by 2.5% due to the lack of allocation for DDEG funding and a drop in the funding for transitional development grant for sanitation.

Vote : 511 Jinja District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	195,045	46,706	215,742
Locally Raised Revenues	36,914	5,946	36,914
Multi-Sectoral Transfers to LLGs_NonWage	10,472	754	18,860
Multi-Sectoral Transfers to LLGs_Wage	14,032	6,600	26,400
District Unconditional Grant (Wage)	125,768	31,442	125,768
Sector Conditional Grant (Non-Wage)	7,860	1,965	7,800
Development Revenues	19,015	5,460	29,327
Multi-Sectoral Transfers to LLGs_Gou	10,548	0	6,500
District Discretionary Development Equalization Grant	8,467	0	22,827
Total Revenues shares	214,060	52,166	245,069
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	139,800	38,042	152,168
Non Wage	55,245	8,384	63,574
Development Expenditure			
Domestic Development	19,015	1,860	29,327
Donor Development	0	0	0
Total Expenditure	214,060	48,286	245,069

Narrative of Workplan Revenues and Expenditure

Natural resources department anticipates receiving Ugx 245,069,000 during FY 2019/20. There is a notable 14% increase in the allocation as compared to FY 2018/2019, this is attributed to the increase in DDEG allocation and the LLGs budget increased given that the department has new recruits in the Town Councils.

Natural resources anticipates to spend Ugx 215,742,000 on recurrent activities wage inclusive for both headquarter and Ugx 29,327,000 on capital items

Vote : 511 Jinja District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	995,209	106,651	949,094
Other Transfers from Central Government	678,276	49,356	678,276
Locally Raised Revenues	67,653	1,380	26,870
Multi-Sectoral Transfers to LLGs_NonWage	81,933	14,079	78,586
Multi-Sectoral Transfers to LLGs_Wage	40,482	10,121	39,251
District Unconditional Grant (Wage)	51,100	12,775	51,540
Sector Conditional Grant (Non-Wage)	75,765	18,941	74,571
Development Revenues	78,272	8,870	72,000
Donor Funding	21,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	48,805	0	68,000
District Discretionary Development Equalization Grant	8,467	0	4,000
Total Revenues shares	1,073,481	115,521	1,021,094
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,582	22,896	90,791
Non Wage	903,627	36,253	858,303
Development Expenditure			
Domestic Development	57,272	4,242	72,000
Donor Development	21,000	0	0
Total Expenditure	1,073,481	63,391	1,021,094

Narrative of Workplan Revenues and Expenditure

Work plan revenue for the year for the department will total to Ushs. 1,021,094,101 of which Ushs 949,093,784 will be recurrent expenditure and Ushs. 72,000,317 development expenditure. Sources of revenue will include wage of Ushs 90,790,940, non wage of 180,026,804 and other government transfers of Ushs. 678,276,000. Sources for development will include Multi sectoral transfer to Lower Local governments of Ushs. 68,000,317 and to Higher Local Government of Ushs. 4,000,000

Vote : 511 Jinja District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	172,275	18,238	126,941
Locally Raised Revenues	74,453	2,906	33,670
Multi-Sectoral Transfers to LLGs_NonWage	44,928	2,109	40,377
District Unconditional Grant (Non-Wage)	11,000	2,750	11,000
District Unconditional Grant (Wage)	41,894	10,474	41,894
Development Revenues	10,827	4,234	9,577
Multi-Sectoral Transfers to LLGs_Gou	6,593	0	2,000
District Discretionary Development Equalization Grant	4,234	0	7,577
Total Revenues shares	183,102	22,472	136,518
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,894	10,474	41,894
Non Wage	130,381	7,765	85,047
Development Expenditure			
Domestic Development	10,827	4,234	9,577
Donor Development	0	0	0
Total Expenditure	183,102	22,472	136,518

Narrative of Workplan Revenues and Expenditure

Planning anticipates receiving Ugx. 136,518,000 there is a notable decrease of 21% in the allocation to planning Unit as compared to FY 2018/19 this has been attributed to decrease in local revenue allocated Planning during FY 2019/20. The anticipated budget for the recurrent activities for FY 2019/20 is Ugx 85,047,000 from this a total amount of Ugx 41,894,000 has been budgeted for wage. Planning Unit anticipates receiving Ugx 7,577,000 as DDEG funds, these will be used for quarterly monitoring of district activities by various officers and renovation of Planning Unit

Vote : 511 Jinja District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,596	28,709	135,747
Locally Raised Revenues	14,700	3,675	14,700
Multi-Sectoral Transfers to LLGs_NonWage	23,185	5,070	33,512
Multi-Sectoral Transfers to LLGs_Wage	40,603	7,437	37,427
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	40,108	10,027	40,108
Development Revenues	4,234	4,234	5,050
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,050
District Discretionary Development Equalization Grant	4,234	0	4,000
Total Revenues shares	132,830	32,942	140,797
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,711	17,464	77,535
Non Wage	47,885	10,038	58,212
Development Expenditure			
Domestic Development	4,234	0	5,050
Donor Development	0	0	0
Total Expenditure	132,830	27,502	140,797

Narrative of Workplan Revenues and Expenditure

In the Financial year 2019-2020 the department is expected to receive a total of shillings 140,797,000 . Out of the planned budget shillings140,797,000 shs 77,535,000 will be spent on wages, shs 58,212,000 for non wage shillings 5,050,000 for domestic development